

United States District Court

EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

LYNN A. LYONS,

Respondent.

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MISC. NO. 4:10-mc-00013
Judge Schneider/Judge Mazzant

MEMORANDUM ADOPTING REPORT AND RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On May 23, 2011, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that the Respondent fully comply with the summons issued to him and appear at the offices of the Internal Revenue Service, as set forth in the report.

Having received the report of the United States Magistrate Judge, and no objections thereto having been timely filed, this Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct and adopts the Magistrate Judge's report as the findings and conclusions of the Court.

It is, therefore, **ORDERED** that:

1. The summons was properly issued by the United States to Respondent LYNN A. LYONS for the lawful purpose of securing information related to the collection of his tax liability for the calendar periods ended December 31, 2002, 2003, 2004, 2005, and 2006. Respondent failed to produce the items sought in the summons.

2. The summons was reasonably certain about the items requested, and it was not overbroad.

3. The items sought in the summons are relevant and material to lawful purposes.

4. No Justice Department referral as defined in 26 U.S.C. § 7602(d)(2)(A) is in effect for Respondent.

5. Respondent was notified of the date of the hearing to show cause by an authorized IRS representative.

6. The Court finds that Respondent should fully comply with the summons issued to him so that the IRS can complete a Collection Information Statement. Respondent is **ORDERED** to appear on **June 27, 2011 at 1:00 p.m. at the offices of the Internal Revenue Service, 5450 Stratum Road, Suite 150, Fort Worth, Texas 76137**, to meet with IRS Revenue Officer Susan Day or her designated agent, to comply with the summons, and to produce the records and testimony described in the summons.

It is SO ORDERED.

SIGNED this 23rd day of June, 2011.

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE